

APPENDIX 8

RULES REGULATING THE FURNITURE FUNDS OF HIS EXCELLENCY
THE GOVERNOR AND THE COMMISSIONER IN SIND

(See Fin. R. 269)

Section A

*Rules regulating the Administration of the Furniture Funds of His
Excellency the Governor of Bombay*

For the purpose of these rules, the household and table equipment supplied at the expense of the State to the official residences of the Governor is classified under the following heads:—

- (i) Furniture and carpets ;
- (ii) other equipment, *i.e.*, crockery, cutlery, glass, plate, linen, etc.;
and
- (iii) curtains and covers for furniture.

2. Annual maintenance grants are provided for each of the three classes of equipment described in the preceding rule. In addition, an inauguration grant in respect of the first class alone is placed at the disposal of each new permanent incumbent. Both these grants are generally termed "Furniture Funds."

3. The Military Secretary to the Governor on whom devolves the responsibility for the safe custody of all equipment and the repair and renewal thereof is entrusted with the administration of these Furniture Funds.

4. (a) The maintenance grants are fixed on the following basis:—

(i) Furniture and carpets	..	2½	per cent. on capital value.
(ii) Other equipment	..	12½	do. do.
(iii) Curtains and covers	..	13½	do. do.

(b) The inauguration grant calculated every year at 5 per cent. on the capital value of furniture and carpets for the entire period of a Governor's tenure of office, accumulates to the credit of his successor for the purpose of effecting such larger renewals and repairs as are required.

(c) Appendices A and B to these rules give the detailed figures in regard to these grants.

5. (a) The whole of the maintenance grants may be spent annually. And in the case of the grant for curtains and covers for furniture, new incumbents may, at their discretion, and subject to the existence of the necessary budget provision draw in advance the equivalent of 2½ years' grant ; similarly, in the third year of their office they may draw in advance an amount equal to the balance of the annual grants due in the remainder of their term.

(b) The whole of the inauguration grant may, at the discretion of the Governor and subject to the existence of the necessary budget provision, be spent in the first year of his office.

6. The balance of the various maintenance grants unexpended at the close of a financial year will not lapse, and re-appropriations between the various grants, *i.e.*, for different houses and under the three separate heads mentioned above, will be permitted, provided that the Military Secretary certifies that the equipment from which the transfer is made is complete and in good order. The Military Secretary will formally notify such transfers to the Audit office and will at the same time furnish the certificate referred to. No re-appropriation is admissible to or from the inauguration grant.

7. A complete inventory shall be maintained in the office of the Military Secretary of the furniture and carpets in each house, showing the date of supply of each article and its actual cost, together with the value originally assigned to it. One consolidated list for all the three Government Houses shall also be maintained in his office for "Other equipment."

8. Replacements of existing articles may be effected at the discretion of the Governor up to the limits of the annual maintenance grants.

•9. Unserviceable articles may be sold and written off the stock list at the discretion of the Governor, but no valuable articles should be sold unless they are certified to be worn out or have become useless, independently of considerations of personal taste. The amounts realised from the sale of unserviceable articles will be credited to the Funds on which the articles were borne.

10. Articles purchased from the inauguration grant will be entered in a separate list and will not be placed on the stock list as a matter of course; but whenever possible, they should, under the orders of the Governor, be brought on the list in substitution for articles which they have replaced, the latter being written off this list and sold as provided above. Articles purchased from the inauguration grant not thus brought on the stock list will, on the termination of the Governor's term of office, revert to Government and be sold by public auction unless they are purchased at a fair price by the new incumbent from his inauguration grant. The sale-proceeds of such articles will be appropriated to general revenues.

11. The inspection of the stocks and the audit of the various grants shall be carried out in accordance with the instructions contained in articles 255 and 917-20 of the Audit Code.

APPENDIX A

[See Rule 4 (c)]

*Annual inauguration grant and the capital value of Furniture, etc.
(as increased from time to time), on which the grant is based*

Serial No.	Orders of Government.	Capital value of furniture and carpets.	Annual grant at 5 per cent. on capital value shown in the preceding column.
		Rs.	Rs.
1	Government Order, Financial Department, No. 105 dated 10th January 1916	2,76,600	13,830
2	Government Order, Financial Department, No. 3322 dated 13th May 1919	14,991	749
3	Government Resolution, Finance Department, No. J—26 dated 10th July 1922	46,136	2,307
4	Government Resolution, Finance Department, No. J—26 dated 10th July 1922	59,812	2,991
	Total ..	3,97,539	19,877(a).

(a) The grant is automatically increased with any increase sanctioned in the capital value. (See Government Resolution, Finance Department, No. 2236 dated 8th June 1923.)

APPENDIX B

[See Rule 4 (c)]

Annual maintenance grant for the three Government Houses distributed among the three classes of equipment

Serial No.	Government Houses.	Furniture and carpets (at 2½ per cent. on capital value).	Other equipment (12½ per cent. on capital value).	Curtains and covers for furniture (13·3 per cent. on capital value).
		Rs.	Rs.	Rs.
1	Bombay	4,438	8,280	895
2	Poona	3,471	1,690	760
3	Mahableshtar	2,029	910	800
	Total ..	9,938	10,880	2,455
	Grand total ..	Rs. 23,273 (a)		

(a) Temporarily enhanced by 50 per cent. for the year 1925-26 (Secretary of State's telegram dated 19th January 1925 printed in Government Resolution, Finance Department, No. 2236 dated 27th January 1925). Such enhancements were also sanctioned during each of the five preceding years.

Note.—Foot-note (a) to Appendix A applies here also. As a matter of practical convenience, however, it has been decided that the increase in the maintenance grants should take effect from the beginning of the financial year following the date of purchase of the additional equipment.

Section B

Rules regulating the administration of the Furniture Fund of the Commissioner in Sind

(1) The care of all the articles in Government House, Karachi, provided at Government expense and the responsibility for their repair and renewal will rest with the Commissioner in Sind who will be entrusted with the administration of the inauguration and maintenance grants.

(2) The balance of the maintenance grants under (1) office furniture and carpets and (2) curtains, unexpended at the close of the financial year, will not lapse and re-appropriation between the two grants is admissible, provided the Commissioner in Sind certifies that the equipment from which the transfer is made is complete and in good order. The Commissioner will formally notify such transfers to the Accountant General, and will, at the same time, furnish the certificate above referred to. No re-appropriation is admissible to or from the inauguration grant under furniture and carpets.

(3) A complete inventory will be maintained in the office of the Commissioner in Sind of the furniture and carpets in Government House showing the date of supply of each article and its actual cost.

(4) Replacements of existing articles may be effected at the discretion of the Commissioner in Sind up to the limits of the annual maintenance grants and subject to the conditions laid down in the following rule :—

All articles except curtains and covers for furniture purchased from the annual maintenance grants must be entered in the stock lists. While rigid adherence to the stock comprised under the sanctioned capital value is unattainable, additions to such stock at the expense of the annual maintenance grants should, as far as possible, be avoided, and if at any time it is found that the sanctioned capital value of the stock is exceeded by more than 5 per cent. through additions which have been made from the annual maintenance grants, the Commissioner in Sind shall report the matter to the Government.

(5) Unserviceable articles may be sold and written off the stock list at the discretion of the Commissioner in Sind, but no valuable articles should be sold unless they are certified to be worn out or have become useless, independently of considerations of personal taste. The amounts realised from the sale of unserviceable articles will be credited to the funds on which the articles were borne.

(6) The inauguration grant for furniture and carpets will not be subject to the rules governing the maintenance grants. Articles purchased from it will be entered in a separate list and will not be placed on the stock list as a matter of course ; but whenever possible, they should, under the orders of the Commissioner in Sind in writing, be brought on the list in substitution for articles which they have replaced, the latter being written off this list and sold as provided above. Articles purchased from the inauguration grant not thus brought on the stock list will, after every five years or in the event of the transfer or retirement of the permanent incumbent before that period, revert to Government from the date of his handing over charge and be sold by public auction unless they are purchased at their proper value by the new incumbent from the accumulated renewal grant. The sale-proceeds of such articles will be appropriated to general revenues. Short acting incumbencies should count as part of the permanent incumbency for the purpose of calculating the inauguration grant of the next incumbent.

(7) The audit of grants and check of the stock will be made every second year by the Accountant General or one of his Assistants. The Executive Engineer, Karachi Buildings, will inspect the furniture at the same time as the Accountant General or his Assistant and will satisfy himself that the furniture is being properly maintained in good and serviceable order.

(8) The allotment for the upkeep of curtains and furniture covers will not be subject to detailed audit, and these articles should not be entered in the regular stock list.

Page 199, Appendix 9—

(i) *Add the following to rule 1 in this Appendix :—*

“ Piece-workers in pensionable service requiring anti-rabic treatment, may be granted the same concessions as are available to other Government servants.”

(ii) *Add the following to the Note below rule 2 in this Appendix :—*

“ In the case of piece-workers in pensionable service, average emoluments may be determined on the basis of past twelve months' earnings.”

(G.R., G.D., 552, dated 29th June 1932.)

(Correction No. 367, Financial Publication No. I,
dated 10th September 1932.)